

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

Case No. 22-CV-09082-JHR

LOREN M. RIDINGER, individually and
on behalf of the Estate of James Ridinger,

Plaintiff,

vs.

RALPH K. STONE, RACHEL L. GOULD, and
MEISTER SEELIG & FEIN LLP,

Defendants.

PLAINTIFF'S INITIAL DISCLOSURES

Plaintiff Loren M., Ridinger, individually and on behalf of the Estate of James Ridinger, provides her initial disclosures pursuant to Federal Rule of Civil Procedure 26(a). Plaintiff's investigation into this matter is ongoing, and as a result these disclosures are based upon information presently available to Plaintiff, who reserves the right to amend or supplement her disclosures as necessary and consistent with the Rules.

I. Persons with Discoverable Information That May Be Used to Support Plaintiff's Claims

1. Ennalls Berl (Captain of *Utopia II*)
917-446-3524
2. Joe Bolyard
EVP International Development, Market America
c/o Marcus Neiman Rashbaum & Pineiro LLP
100 SE 3rd Ave., Suite 805
Ft. Lauderdale, Florida 33304
3. Patrick Landry
5913 Tarleton Dr.
Oak Ridge, North Carolina 27310

4. Norman L. LeBlanc (marine surveyor)
106 Liberty St.
Danvers, Massachusetts 01923
617-834-7560
5. Loren M. Ridinger
Co-Founder, Market America
c/o Marcus Neiman Rashbaum & Pineiro LLP
100 SE 3rd Ave., Suite 805
Ft. Lauderdale, Florida 33304

Mr. LeBlanc is expected to have discoverable information about the appraised value of *Utopia II* at the time of the donation in 2016. Mr. Berl is expected to have discoverable information about the Ridingers' intent to donate the Yacht to another charitable organization called AMI Kids prior to the donation-and-sale strategy presented by Defendants. Plaintiff, Mr. Landry, and Mr. Bolyard are expected to have discoverable information about Defendants' conduct and representations and omissions in relation to this donation-and-sale strategy, and of their reliance on Defendants in connection with this strategy and its implementation. Plaintiff and Mr. Landry also are expected to have discoverable information about the subsequent IRS investigation and audit.

II. Documents and Things

Accompanying these initial disclosures are documents stamped Ridinger000001–Ridinger000075, which Plaintiff currently anticipates she may use to support her claims. However, Plaintiff is still investigating the full scope of documents relevant to this dispute. Plaintiff states that additional documents that fall within the following categories would be located at 1302 Pleasant Ridge Rd., Greensboro, North Carolina 27409, c/o Marcus Neiman Rashbaum & Pineiro LLP, 100 SE 3rd St., Suite 805, Ft. Lauderdale, Florida 33304, to the extent they exist:

- Copies of documents that relate to the Ridingers' engagement of Defendants to provide legal services.

- Copies of documents that relate to the Ridingers' contemplated alternatives with regard to the disposition of *Utopia II*, and their goals with respect thereto.
- Copies of documents that relate to the conduct and representations and omissions that Defendants made to the Ridingers with regard to the donation-and-sale of *Utopia II*.
- Copies of documents that relate to the IRS investigation and audit.
- Copies of documents that relate to the damages sustained by the Ridingers as a result of Defendants' conduct.

III. Computation of Damages

Plaintiff sets forth the following initial computation of the damages she seeks against

Defendants in this case:

Tax	\$3,046,410
Penalties	\$451,354
Interest	\$700,000 (est.)
Costs Defending IRS Audit	\$250,000 (est.)
Fees Paid to Meister Seelig & Fein	\$480,000
Fees Paid to Rachel L. Gould	\$50,000
TOTAL:	\$4,977,764 (est.)

The documents upon which this computation is based will be provided to Defendants.

IV. Insurance Agreements

Not applicable

Dated November 9, 2023

Respectfully submitted,

**Marcus Neiman Rashbaum
& Pineiro LLP**

By: /s/ Jason L. Mays

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